



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tehama
Red Bluff, California**

**Date: April 18, 2003
Filing Ref: TEH04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--------------------|
| 1. Employee Fringe Benefits | 3. Insurance (ISF) |
| 2. County Counsel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

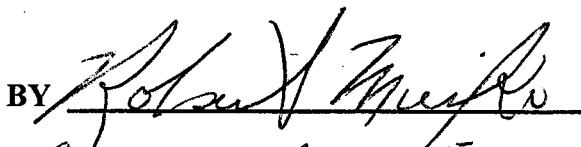
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Schedule A must not be included when calculating Carry-forward in the 2005-06 Estimated Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TEHAMA

BY


ROBERT MIESKE

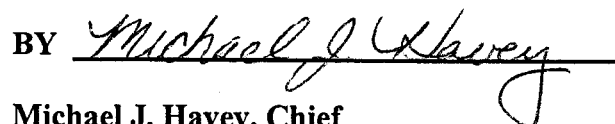
Name

AUDITOR / CONTROLLER

Title

April 24, 2003
Date**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey, Chief
Bureau of PaymentsApril 30 2003
DateNegotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2001/02—ESTIMATED 2003/04

Schedule A

	D-1011 BD of SUPR	D-1023 ASSESSOR	D-1024 TRANS	D-1026 TAX COLL	D-1052 ELECTIONS	D-1076 PRP/PLN/MGT	D-1081 A.C.O.
Building Use Charge	2,253	15,948	-	4,542	2,853		
Equipment Use Charge	1,884	15,240		1,714	8,074		
Prof County Services	115	392	-	91	114	11	
Administration	198	674		157	196	19	
Auditor	2,133	3,987	22	8,361	2,331	262	1,497
Treasurer	285	325	7	2,344	417	78	456
Purchasing	239	386	5	2,195	489	174	557
County Counsel	-	1,520		1,410	2,618		
Personnel	1,541	4,436		832	588		
Courthouse/Gmnds	16,376	56,048		15,464	10,028		
2001/02 Actual	25,024	98,956	34	37,110	27,708	544	2,510
Roll Forward	4,164	18,873	2	5,724	(1,424)	1	1,555
2003/04 Claimable Costs	29,188	117,829	36	42,834	26,284	545	4,065
Adjustments	-	-		-	-		
2003/04 Adjusted Costs	29,188	117,829	36	42,834	26,284	545	4,065

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2001/02--ESTIMATED 2003/04

Schedule A

	D-1091 ADV/COMM	D-1101 INSURANCE	D-1104 SURVEYOR	D-1112 DENTAL INS	D-2007 DA-SIU	D-2008 ERLY FRAUD	D-2011 DA VIC/WTN
Building Use Charge					619	619	6,117
Equipment Use Charge			-		4,606	2,018	
Prof County Services	18	716	14	214	68	29	41
Administration	30	1,232	23	369	117	50	71
Auditor	88	2,363	220	598	1,441	788	889
Treasurer	24	527	65	146	272	186	183
Purchasing	17	409	45	102	309	289	168
County Counsel		1,211					-
Personnel		732			832	277	499
Courthouse/Grnds		5,847			6,795	6,797	21,497
2001/02 Actual	177	13,037	367	1,429	15,059	11,053	29,465
Roll Forward	(27)	8,863	(387)	123	15,059	11,053	5,651
2003/04 Claimable Costs	150	21,900	(20)	1,552	30,118	22,106	35,116
Adjustments					(15,059)	(11,053)	-
2003/04 Adjusted Costs	150	21,900	(20)	1,552	15,059	11,053	35,116

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2001/02—ESTIMATED 2003/04

Schedule A

	D-2012 DA/DOM VIO	D-2013 DIST ATTRY	D-20137 DA ST RAPE	D-20138 DA CR VICT	D-20139 DA CH AB	D-2016 GRND JURY	D-2017 MENTAL ILL
Building Use Charge		13,883					
Equipment Use Charge		9,004					
Prof County Services	41	336	25	7	33	5	5
Administration	70	578	43	11	56	9	8
Auditor	897	4,918	487	312	739	305	49
Treasurer	192	761	94	63	180	92	14
Purchasing	134	2,040	66	44	126	64	10
County Counsel		1,099	-	-		3,808	
Personnel	333	3,327	-	111	222		
Courthouse/Grnds		48,791	-	-	-		
2001/02 Actual	1,667	84,737	715	548	1,356	4,283	86
Roll Forward	387	17,290	715	548	1,213	3,263	2
2003/04 Claimable Costs	2,054	102,027	1,430	1,096	2,569	7,546	88
Adjustments		-	(715)	(548)	-		
2003/04 Adjusted Costs	2,054	102,027	715	548	2,569	7,546	88

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COSTS BY DEPARTMENTS
ACTUAL 2000/01—ESTIMATED 2002/03

Schedule A

	D-2018 LAW LIBR	D-2021 TR JURORS	D-2023 BAILIFFS	D-2026 PUBLIC DEF	D-2027 SHERIFF	D-2032 JAIL	D-2036 JUV HALL
Building Use Charge	451					148,421	8,502
Equipment Use Charge					121,382	15,313	4,096
Prof County Services	3		119	235	1,746	1,254	310
Administration	5		205	404	3,005	2,157	533
Auditor	637	94	1,153	655	17,765	12,371	4,425
Treasurer	159	29	134	160	2,284	1,764	515
Purchasing	111	20	94	112	5,844	3,417	638
County Counsel					9,283	330	
Personnel	89		1,109		14,084	9,537	3,327
Courthouse/Grnds	4,945					153,385	(305)
2001/02 Actual	6,400	143	2,814	1,566	175,393	347,949	22,041
Roll Forward	(207)	(5,290)	560	53	45,062	49,596	641
2003/04 Claimable Costs	6,193	(5,147)	3,374	1,619	220,455	397,545	22,682
Adjustments	-				-	-	-
2003/04 Adjusted Costs	6,193	(5,147)	3,374	1,619	220,455	397,545	22,682

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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ACTUAL 2000/01—ESTIMATED 2002/03

Schedule A

	D-2037 PROBATION	D-20379 1ST OFFEND	D-2042 FIRE SCH C	D-2044 FIRE ST CON	D-2061 AG COMM	D-2065 BLDG/SFTY	D-2071 CLK/REC	D-2072 CORN/PA
Building Use Charge	3,591				1,313	3,551	2,285	73
Equipment Use Charge	21,124				21,173	7,457	11,327	3,929
Prof County Services	835	82	270	441	234	185	166	89
Administration	1,437	141	465	760	402	319	285	79
Auditor	11,974	2,274	7,156	275	4,133	2,920	3,673	1,921
Treasurer	1,741	521	1,806	10	675	551	684	434
Purchasing	3,758	365	5,390	7	1,147	545	1,113	582
County Counsel	1,630	-	2,014		1,373	6,115	989	92
Personnel	9,648	887	887		2,883	1,774	1,630	665
Courthouse/Grnds	26,233	-	1,349		9,766	12,480	25,073	
2001/02 Actual	81,971	4,270	19,337	1,493	43,099	35,897	47,225	7,864
Roll Forward	28,970	4,270	5,970	234	18,866	8,293	2,780	(931)
2003/04 Claimable Costs	110,941	8,540	25,307	1,727	61,965	44,190	50,005	6,933
Adjustments	-	(4,270)	-		-	-	-	-
2003/04 Adjusted Costs	110,941	4,270	25,307	1,727	61,965	44,190	50,005	6,933

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-2073 PUB GRD	D-2075 EMER SVC	D-2076 FISH/GAME	D-2077 PLANNING	D-2078 AN CONTROL	D-2079 LAFCo	D-3011 ROAD DEPT
Building Use Charge				3,647	12,999		
Equipment Use Charge	4,797	807		2,317	8,415		
Prof County Services	87	27		124	132		3,139
Administration	150	46	1	214	228	-	5,401
Auditor	2,216	502	268	1,932	3,473	34	21,589
Treasurer	464	122	82	345	778	10	2,658
Purchasing	563	86	57	242	1,258	7	14,637
County Counsel	14,757			90,888	696	-	8,496
Personnel	887	222		1,109	1,331		18,048
Courthouse/Grnds	6,264			12,818	4,198		
2001/02 Actual	30,185	1,812	408	113,636	33,508	51	73,968
Roll Forward	11,368	866	31	81,139	14,044	(39)	24,374
2003/04 Claimable Costs	41,553	2,678	439	194,775	47,552	12	98,342
Adjustments	-			-	-		-
2003/04 Adjusted Costs	41,553	2,678	439	194,775	47,552	12	98,342

TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-4011 ENV HLTH	D-4012 PUB HLTH	D-4013 MENTAL HLT	D-4016 VITAL STAT	D-4017 DRG/ALCH	D-4023 INMATES INST	D-4024 AMBULANCE
Building Use Charge	868	1,344	8,549				
Equipment Use Charge	7,470	20,449					
Prof County Services	188	724	2,346		535		21
Administration	323	1,247	4,038		921	-	36
Auditor	2,969	11,599	25,539	10	8,259	48	40
Treasurer	515	1,764	3,190	3	1,346	15	9
Purchasing	598	2,742	5,288	2	1,418	10	6
County Counsel	970	2,142	22,612				
Personnel	1,885	7,563	24,314		5,323		
Courthouse/Grnds	9,529	(1,164)	(804)		(776)		
2001/02 Actual	25,315	48,410	95,072	15	17,026	73	112
Roll Forward	835	10,260	16,069	1	4,514	(42)	(2)
2003/04							
Claimable Costs	26,150	58,670	111,141	16	21,540	31	110
Adjustments	-	-	-		-		
2003/04							
Adjusted Costs	26,150	58,670	111,141	16	21,540	31	110

TEHAMA COUNTY, CALIFORNIA
CENTRAL SERVICE COST ALLOCATION PLAN
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Schedule A

	D-4030	D-4041	D-5013	D-5015	D-5031	D-5042	D-5050
	CAL CHILD	SOLID WSTE	SOC SERV	CHILD SUPPT	MED ASS'T	GEN ASS'T	CRT WARDS

Building Use Charge

Equipment Use Charge 4,330

Prof County Services	41		9,766	658		4	
Administration	70	1	7,170	1,133	-	7	-
Auditor	148	54	111,489	14,277	6	802	72
Treasurer	38	16	11,639	1,528	2	244	22
Purchasing	27	12	10,840	1,902	1	170	15
County Counsel		18	40,398	458			
Personnel			31,716	8,872			
Courthouse/Grnds			(5,048)	(76)			
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2001/02 Actual	324	4,431	217,970	28,752	9	1,227	109
Roll Forward	5	(7,353)	61,795	247	(30)	282	(107)
 2003/04							
Claimable Costs	329	(2,922)	279,765	28,999	(21)	1,509	2
Adjustments		-	-	-			
 2003/04							
Adjusted Costs	329	(2,922)	279,765	28,999	(21)	1,509	2
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TEHAMA COUNTY, CALIFORNIA
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Schedule A

	D-5060 VET SVC	D-5062 COM ACTION	D-6021 LIBRARY	D-6022 ADLT READ	D-6031 AG EXTENT	D-7013 CP TEHAMA	D-7021 PARK/REC	D-7031 C VET HALL
Building Use Charge	674	475	10,757	-	3,435		3,934	5,042
Equipment Use Charge	202		13,632	-	4,791	1,966	1,556	1,015
Prof County Services	11	32	171	23	36	10	7	15
Administration	18	56	294	40	62	17	12	26
Auditor	624	7,124	3,111	1,140	1,056	800	547	1,041
Treasurer	153	2,033	579	281	233	167	130	272
Purchasing	107	5,508	2,587	1,228	242	355	91	349
County Counsel			37					
Personnel	111	444	1,774	222	444	222		222
Courthouse/Grnds	2,370	2,632	17,800		(63)		48,177	
2001/02 Actual	4,270	18,304	50,742	2,934	10,236	3,537	54,454	7,982
Roll Forward	716	8,869	2,262	2,934	(87)	501	9,576	2,258
2003/04 Claimable Costs	4,986	27,173	53,004	5,868	10,149	4,038	64,030	10,240
Adjustments	-	-	-	(2,934)	-			
2003/04 Adjusted Costs	4,986	27,173	53,004	2,934	10,149	4,038	64,030	10,240

TEHAMA COUNTY, CALIFORNIA
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ACTUAL 2001/02--ESTIMATED 2003/04

Schedule A

	D-7032 LM VET HALL	D-7033 RB VET HALL	D-7034 COMM CTR	D-5091 TCHC CLINIC	D-5093 TCHC SK NR	D-2110 CRT OPR	D-601 AIR POLL
Building Use Charge	4,895	22,013		928	928	34,179	
Equipment Use Charge	694	1,827	5,024				
Prof County Services	14	12	7	6,800	1,110	1,191	90
Administration	23	20	12	1,376	1,910	2,049	155
Auditor	523	482	60	12,749	14,029	18,983	2,178
Treasurer	118	141	13	2,702	1,409	3,586	473
Purchasing	82	139	9	3,597	2,731	2,508	331
County Counsel				9,265	-	-	275
Personnel	222			8,506	14,893	10,719	887
Courthouse/Grnds	88	(1,824)		(3,186)		123,886	3,192
2000/01 Actual	6,659	22,810	5,125	42,737	37,010	197,101	7,581
Roll Forward	2,291	(1,746)	2	26,866	(15,411)	16,613	3,613
2002/03 Claimable Costs	8,950	21,064	5,127	69,603	21,599	213,714	11,194
Adjustments	-		-	-	-	-	-
2002/03 Adjusted Costs	8,950	21,064	5,127	69,603	21,599	213,714	11,194

TEHAMA COUNTY, CALIFORNIA
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ACTUAL 2001/02—ESTIMATED 2003/04

Schedule A

	D-602 LM LIGHTING	D-603/604 FLOOD CTRL	SPECIAL DISTRICTS	SCHOOLS	ALL OTHERS	SUMMARY TOTALS
Building Use Charge					685	330,373
Equipment Use Charge					-	327,633
Prof County Services	3	56			100	35,724
Administration	5	97			172	41,438
Auditor	416	1,815	5,692	9,729	33,386	424,924
Treasurer	126	504	1,734	2,964	9,703	70,289
Purchasing	88	353	1,213	2,073	7,025	101,508
County Counsel		1,062	128		7,800	233,494
Personnel		222			1,996	202,404
Courthouse/Grnds					1,204	639,786
2001/02 Actual	638	4,109	8,767	14,766	62,071	2,407,573
Roll Forward	638	4,109	(3,396)	2,222	11,820	544,422
2003/04 Claimable Costs	1,276	8,218	5,371	16,988	73,891	2,951,995
Adjustments	(638)	(4,109)	-		-	(39,326)
2003/04 Adjusted Costs	638	4,109	5,371	16,988	73,891	2,912,669